

1  
2  
3  
4  
5  
6 UNITED STATES DISTRICT COURT  
7 WESTERN DISTRICT OF WASHINGTON  
8 AT SEATTLE

9 UNITED STATES OF AMERICA,

10 Petitioner,

11 v.

12 ANDREW ELGAEN,

Respondent.

Case No. 11-140-MJP-BAT

**REPORT AND  
RECOMMENDATION**

13 The Court recommends entry of an Order enforcing an Internal Revenue Service ("IRS")  
14 summons without further hearing based on the following findings:

15 (1) The United States filed a petition to enforce an IRS summons. Dkt. 1. On  
16 September 2, 2011, the Honorable Marsha J. Pechman entered an Order of Reference directing  
17 the United States to serve respondent Andrew Elgaen with the IRS summons and Order of  
18 Reference. Dkt. 3. The Order directed Mr. Elgaen to file objections, if any, to the summons no  
19 later than two weeks after being served. *Id.* The Order advised Mr. Elgaen that the failure to file  
20 a timely statement of objections will result in enforcement of the summons without further  
21 pleadings.

22 (2) The summons and Court's Order of Reference was served on Mr. Elgaen on  
23 September 23, 2011. Dkt. 6. As of the date of this Report and Recommendation, Mr. Elgaen has

1 filed no objections to the IRS summons.

2 Accordingly, the Court recommends because Mr. Elgaen has failed to timely object to the  
3 petition to enforce an IRS summons, that an Order of Enforcement of Summons be entered  
4 without further hearing. A proposed Order of Enforcement accompanies this Report and  
5 Recommendation.

6 Objections, if any, to this Report and Recommendation must be filed and served no later  
7 than **October 21, 2011**. If no objections are filed, the matter will be ready for the Court's  
8 consideration on that date. If objections are filed, any response is due within 7 days after being  
9 served with the objections. A party filing an objection must note the matter for the Court's  
10 consideration 14 days from the date the objection is filed and served.

11 The Clerk is directed to provide copies of this Order to all Mr. Elgaen and all parties, and  
12 to the Honorable Marsha J. Pechman.

13 DATED this 7<sup>th</sup> day of October, 2011.

14  
15 

16 BRIAN A. TSUCHIDA  
17 United States Magistrate Judge  
18  
19  
20  
21  
22  
23